

19 June 1812.



(Ireland.)

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B I L L

To Amend several Acts relating to the Revenue
of Inland Excise and Taxes in *Ireland*.

Note.—The Figures in the Margin denote the Number of the Folios in the written Copy.

1 **WHEREAS** by an Act made in the fiftieth year of His present Majesty's reign, intituled, "An Act to grant to His Majesty, Duties upon Spirits made or distilled in *Ireland* from Corn, to allow certain Drawbacks on the exportation thereof, to make further Regulations for the encouragement of licenced Distillers, and for amending the Laws relating to the Distillery in *Ireland*," it is amongst other things enacted, that until the commencement of the Summer Assizes which will be in the year one thousand eight hundred and twelve, it shall not be lawful for the Court or Judge at the Assizes for any County or County of a City or Town in *Ireland*, or at any presenting Term in the County or County of the City of *Dublin*, to fine any Parish, Townland, Manor or Lordship, in any Sum of Money or Penalty, on any Information which shall have been given to any Justice of the Peace at any time after the passing of the said Act, for any Offence against any Act in force in *Ireland* for the regulating and collecting the Duties on Spirits, by the having, keeping or using any unlicensed Still or part of a Still, or any Appendage to a Still, or any Worm, or any Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines or Singlings, contrary to Law :

Recital of
50 Geo. III.
c. 15, § 18.
suspending
Fines on
Parishes,
Town Lands,
&c. for 20 gal
Distillers.

And whereas by an Act made in the said fiftieth year, intituled, "An Act for respiting certain Fines imposed on Stills in *Ireland*," it was enacted, that all such Fines as might have been imposed on or after the tenth day of March in the said year, on Parishes or Townlands in *Ireland*, for unlicensed Stills or parts of Stills, or Materials for illicit distilling, should be and the same were thereby respited :

Respiting such
Fines imposed
after 10th
March 1800.

187.

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And

And whereas the time limited in and by the said first recited Act for preventing the imposition of such Fines will shortly expire, and it is expedient wholly to repeal all such Fines:

Be it therefore Enacted by the KING's Most Excellent MAJESTY, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, THAT from and after the

After
no such
Fine shall be
imposed or
levied, under
47 Geo. III.
st. 2. c. 17.
or any other
Act.

it shall not be lawful for the Court or Judge at any Assizes for any County or County of a City or Town in *Ireland*, or at any presenting Term in the County or County of the City of *Dublin*, to fine any Parish, Townland, Manor or Lordship, in any sum of Money or Penalty for or in respect of any unlicensed Still or part of a Still, or any Appendage to a Still, or any Worm, or any Utensil for distilling Spirits, or any Wash, Pot Ale, Low Wines or Singlings, being used or found in any Parish, Townland, Manor or Lordship in *Ireland*; any thing in an Act made in the forty-seventh year of His present Majesty's reign, intituled, "An Act to amend an Act made in the forty-sixth year of His present Majesty, for the regulating and securing the collection of the Duties on Spirits distilled in *Ireland*," or in any other Act or Acts in force in *Ireland* to the contrary notwithstanding: But that all and every the Clauses and Provisions in the said last-recited Act, and in any other Act or Acts in force in *Ireland* contained, with respect to the imposing and levying of all or any such Fines, shall from and after the

All Provisions as to such Fines Repealed.

be and the same are hereby Repealed.

Commissioners or Excise and their Sub-Commissioners empowered to try Informations for Possibles against any Act relating to retail Spirit Licences; reserving the jurisdiction of Magistrates, &c. under former Acts.

And be it further Enacted, That whenever any Fine, Penalty or Forfeiture, shall after the commencement of this Act be incurred for any Offence against any Act or Acts in force for regulating Licences for the sale of Spirituous and other Liquors by retail in *Ireland*, it shall and may be lawful for the Commissioners of Inland Excise and Taxes, and their Sub-Commissioners within their respective jurisdictions, to hear, try and determine any Information or Complaint for the recovery of any such Fine, Penalty and Forfeiture; and every such Fine, Penalty and Forfeiture shall be raised, levied, collected, paid, sued for and recovered, in the same manner and under such powers and authorities, and by such ways and according to such rules and directions, as are appointed, directed and expressed for the recovery of any Penalties or Forfeitures in and by an Act made in the fourteenth and fifteenth years of the reign of his late Majesty *Charles* the Second, intituled, "An Act for settling of the Excise or new Impost upon his Majesty his Heirs and Successors, according to the Book of Rates therein inserted;" or in and by an Act made in the forty-sixth year of His present Majesty's reign, intituled, "An Act to provide for the better execution of the several Acts relating to the Revenues, Matters and Things, under the management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in *Ireland*," as fully and effectually to all intents and purposes as if the same were herein expressed and enacted, with the like remedy of Appeal, to and for the Party or Parties aggrieved, as in and by the said Acts is provided; and such

such Fines, Penalties and Forfeitures shall and may be applied in such manner as in and by the said last recited Acts is directed, except where the application thereof is by Law otherwise provided: Provided always, and be it Enacted, that nothing herein contained shall extend to repeal or take away any of the ways, methods, powers or authorities, appointed, directed or expressed, touching the suing for and recovery of such Fines, Penalties and Forfeitures, in any Act or Acts in force in *Ireland* at or immediately before the commencement of this Act, for regulating Licences for the sale of Spirituous and other Liquors by retail.

And be it further Enacted, That when any Person, not being a licensed Distiller, nor being licensed to sell Spirituous Liquors by retail, shall be convicted of any Offence against the provisions of any Act or Acts in force in *Ireland* for regulating and securing the collection of the Duties on Spirits distilled in *Ireland*, or for regulating the selling of Spirituous Liquors by retail in *Ireland*, no Appeal to be brought by any such Person shall stay or prevent the execution of any Warrant or Process of the Commissioners of Inland Excise and Taxes in *Ireland*, or their Sub-Commissioners, for the distraining of any Goods or Chattels in the use, custody or possession of such Person, or for the committal of such Person, unless and until such Person shall, with Sureties to be approved of by the Collector of the District, have entered into a Bond to His Majesty His Heirs and Successors, in a penal Sum equal to double the amount of the Penalty so incurred, conditioned to pay the said Penalty so imposed, in case the Judgment or Conviction for the same shall be wholly affirmed, and if only affirmed in part, then conditioned to pay so much of such Penalty as such Person shall on such Appeal be adjudged to have forfeited; which Bond shall be taken by the Collector, who shall grant a Certificate of having taken such Bond; and the Person tendering any such Appeal shall lodge such Certificate with the Registrar of the Commissioners for Appeals before such Appeal shall be received.

No Appeal by an unlicensed Distiller or Spirit Retailer, from any Conviction, shall stay execution, unless security given to abide the event of the Appeal.

And be it further Enacted, That no Distiller in *Ireland* shall have any Share in or be in any manner concerned in the sale of Spirituous Liquors by retail; and if any Distiller shall, contrary hereto, have any Share in or be in any manner concerned in such sale, every such Distiller shall for every such offence forfeit the sum of

Penalty on Distiller having any Share in the sale of Spirits by retail,

Dist. Act, 26 Geo. III. c. 73. § 54.

And be it further Enacted, That if any Cask or Vessel containing any Wash, Pot Ale, Low Wines or Singlings, shall be found in the possession of any Person not authorized by Law to have or keep such Wash, Pot Ale, Low Wines or Singlings, every such Person in whose possession any such Cask or Vessel shall be so found, shall forfeit the sum of for each such Cask or Vessel, in addition to any Penalty which such Person may by Law be subject to in respect of such Wash, Pot Ale, Low Wines or Singlings.

Penalty on Person in whose possession Casks shall be discovered containing Pot Ale or Singlings, per Cask.

And be it further Enacted, That whenever any Officer of Excise shall find any unlicensed Still, Still Head or Worm of a Still, or other Utensil commonly

Officers of Excise may arrest Persons using in unlicensed Dist.

stillery, and
bring them
before a Jus-
tice of the
Peace, who
may fine them
in any Sum
from

in
addition to
any other Pe-
nalty or Pu-
nishment.

commonly used in the distillation of Spirits, or any Wash, Pot Ale, Low Wines or Singlings, not being in the possession of any Person duly authorized to keep the same, and shall at the same time discover any Person aiding in or carrying on any part of the process of such unlicensed distillation, every such Person, in addition to any other Penalty or punishment to which he may by Law be subject, shall forfeit any sum to be adjudged by a Justice of the Peace for the County in which such place shall be situate, which such Justice in his discretion shall judge fit, not less than nor exceeding

and it shall and may be lawful for such Officer and his Assistants to arrest every such Person so discovered, and convey him before such Justice of the Peace, and it shall and may be lawful to and for such Justice of the Peace, upon the confession of the Party, or by proof on the Oath of one credible Witness, to convict the Person so discovered, and to order and adjudge that the said Person so convicted shall forfeit any sum which such Justice shall in his discretion think fit, not less than nor exceeding

and the said Person so convicted shall immediately pay the said Penalty to such Justice of the Peace, to be applied as hereinafter is directed; and if the said Person so convicted shall not forthwith pay the said Penalty, it shall and may be lawful for the said Justice and he is hereby required by warrant to commit such Person to Prison, there to remain for any space of time not less than and not more than

Calendar 10

Months from the day of conviction, and such Person so convicted shall not be sooner discharged unless he shall have paid the said Penalty; and every such Penalty when so paid shall be applied by such Justice in manner hereinafter mentioned, that is to say, one moiety of every such Penalty as shall be levied in the County of the City of *Dublin*, or the Liberties thereunto belonging, shall be paid to the Churchwardens of the Parish in which such offence shall be committed, for the use of the Poor therein, and one moiety of such Penalty as shall be levied in any other part of *Ireland* shall be paid to the Treasurer of the Public Infirmary or Hospital of the County in which the offence shall be committed, for the use of such Infirmary or Hospital, and the other moiety of such Penalty shall in all cases be paid to the Officer who shall arrest the Person so convicted, such moiety to be applied by such Officer in rewarding himself and his Assistants in such manner and in such proportions as the said Commissioners of Excise shall order and direct.

Persons con-
victed of a
Misdemeanor
for using an
unlicensed
Still, &c. shall
be fined in a
Sum of be-
tween
and
to be paid to
the Prosecutor,
and in default
of payment, to
be imprisoned.

And be it further Enacted, That whenever any Person shall be convicted of a Misdemeanor for making use of any unlicensed Still, Still Head or Worm, or for distilling, or for having or keeping in his possession any such Still, Still Head or Worm, or for making any Low Wines, Singlings or Spirits, or for brewing, making or fermenting any Worts, Wash or Pot Ale, wherewith and with intent to distil Low Wines, Singlings or Spirits, without having a Licence in force pursuant to Law for distilling, every such Person convicted of any of the offences aforesaid shall, in addition to any other punishment to which such Person may be subject, forfeit a sum not exceeding

nor less than

as the Court shall in its discretion think

think fit, to be paid to the Prosecutor; and such Person so convicted shall be imprisoned until such Fine shall be paid: Provided always, that the time of such imprisonment shall not exceed in any case the period of calendar months.

AND whereas by an Act made in the forty-fifth year of His present Majesty's reign, intituled, "An Act for the Collection of the Malt Duties in *Ireland*, and regulating the Trade of a Maltster," it is amongst other things enacted, that it shall and may be lawful for any Officer of Excise to enter into the Houses or Mills of any Person or Persons having Malt in his her or their possession, and to demand a Permit signed by the proper Officer, for all Malt that shall be found therein, except such Malt as shall be made by any Maltster or maker of Malt, or by any Person making Malt for his or her own private use and not for sale, and found in the Malt Stores of such Maltster or maker of Malt, or other Person duly registered; and if on demand made by such Officer a Permit or Certificate (as the case may be) of force for such Malt shall not be produced within a reasonable time after such demand, then all such Malt shall be forfeited and may be seized, and every Person in whose possession as aforesaid any Malt shall be found without such Permit or Certificate, shall for every barrel of such Malt so found, forfeit the sum of Twenty Shillings: AND whereas doubts have arisen whether Millers in whose Mills Malt may be found without such Permit or Certificate are subject to the aforesaid Penalty of Twenty Shillings imposed by the said Act for every barrel of Malt so found without such Permit or Certificate; FOR the removing of which doubts, IT is hereby Declared and Enacted, That whenever any Malt shall be found by any Officer of Excise in the Mill of any Miller in *Ireland*, if on demand by such Officer a Permit or Certificate (as the case may require) of force for such Malt shall not be produced within a reasonable time after such demand, all such Malt shall be forfeited and may be seized, and the Miller in whose Mill such Malt shall be found without such Permit or Certificate, shall for every barrel of such Malt forfeit the sum of

Penalty of
20 Shillings
per Barrel
under 45
G. III.
c. 53. § 51.
extended to
Millers in
whose Mills
Malt shall be
found without
Permit.

And be it further Enacted, That so much of the said last recited Act of the forty-fifth year aforesaid, as enacts that if any Corn or Grain shall be wetted or sprinkled with water in the Couch-frame or on the Floor, all such Corn or Grain, together with any vessels or packages in which such Corn or Grain shall be found, shall be forfeited, and the Person or Persons in whose possession the same shall be found, shall forfeit the sum of Forty Shillings for every bushel of such Corn or Grain; shall be and the same is hereby Repealed.

So much of
45 G. III.
c. 53. § 21.
as prohibits
the sprinkling
of Corn or
Grain in the
Couch-frame
or on the floor,
Repealed.

Provided always, and be it Enacted, That if any Corn or Grain making into Malt in *Ireland* shall be wetted, watered or sprinkled in any state or stage of operation at any time before the full end and ex-
pération of after the same shall
have been emptied, thrown or taken, from or out of the Cistern, Utting-
Vat or other vessel or utensil used for steeping such Corn or Grain, the
Maltster or maker of Malt in whose possession the same shall be found,
shall for every such offence forfeit the sum of

Sprinkling of
the same with
water
Days from its
being thrown
out of the
Cistern, pro-
hibited.

AND whereas by an Act made in the forty-eighth year of His present Majesty's reign, intituled, "An Act to amend the two Acts for the collecting of the Malt Duties in *Ireland*, and regulating the Trade of a Maltster," it is amongst other things enacted, that no Licence shall be granted to any Maltster or maker of Malt, to make Malt in any Malthouse, the growing, working or drying floor or floors in which shall not contain two thousand six hundred square feet in the whole at the least, or the kiln floor or floors in which shall contain any number of square feet exceeding the proportion of three hundred and twenty-four square feet of such kiln floor or floors for every two thousand six hundred square feet of the growing, working, or drying floor or floors in such Malthouse: AND whereas it is in and by the said last recited Act provided, that it shall be lawful for the Commissioners of Inland Excise and Taxes to grant a Licence to any Person to make Malt in any Malthouse which may have been erected previous to the passing of the Act made in the forty-fifth year of His present Majesty's reign, for the Collection of the Malt Duties in *Ireland* and regulating the Trade of a Maltster, the growing, working or drying floors in which shall contain less than two thousand six hundred square feet and not less than one thousand square feet, and the kiln floor or floors of which shall be in the foregoing proportions to the working or drying floor or floors therein: AND whereas it is expedient, for the more effectual suppression of unlicensed Stills in *Ireland*, to authorize the said Commissioners of Excise to grant Licences to Persons to keep Malthouses of such dimensions as the said Commissioners shall think proper, notwithstanding such Malthouses may have been erected since the passing of the said Act of the forty-fifth year aforesaid; BE it therefore Enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes to grant a Licence to any Person to make Malt in any Malthouse of any such dimensions or content as such Commissioners shall think proper, and as shall be specified in such Licence, provided that the content of the kiln floor or floors of such Malthouse shall be to the growing, working or drying floor or floors therein, in the proportion of

square feet of kiln floor to	square
feet of growing, working and drying floor or floors.	

Commissioners of Excise empowered to licence Malthouses of any dimensions.

Such Licences may be refused or withdrawn.

And be it further Enacted, That it shall and may be lawful for the said Commissioners of Inland Excise and Taxes, or any of them, to refuse to grant a Licence to any Person or Persons whatever to keep any such Malthouse, or to withdraw the Licence granted for any such Malthouse: Provided always, that the approbation of the Lord High Treasurer of *Ireland*, or of the Commissioners for executing the Office of Lord High Treasurer of *Ireland*, be first had and obtained for every such refusal or withdrawing of any such Licence.

Such Licences shall be signed by Commissioners, and subject to all the Regulations of existing Laws.

And be it further Enacted, That all such Licences to any Person or Persons to make Malt in any such Malthouse, shall be signed by of the said Commissioners of Inland Excise, and shall be granted in such manner and under such Rules, Regulations, Restrictions, Penalties and Forfeitures, as are provided in any Act or Acts of Parliament in force in *Ireland* for the collecting of the Malt Duties in *Ireland*,
and

and regulating the trade of a Maltster; and that every such Maltster and Person to whom any such Licence shall be granted, shall be charged and chargeable with Duty, and shall be under and subject to all and every the Rules, Regulations, Provisions, Restrictions, Penalties and Forfeitures contained in all and every such Act and Acts.

And be it further Enacted, That if any Person in *Ireland* shall make any Malt, or shall wet or steep, or shall have in his or her possession any Corn or Grain wetted or steeped, wherewith and with intent to make the same into Malt without having a Licence in force pursuant to Law for keeping a Malthouse, or without having made such Return and Certificate to the Collector of Excise as is by Law required to be made by every Person making Malt to be used by such Person for brewing Beer or Ale for his or her private use and consumption and not for sale, every such Person not having such Licence in force, or not having made such Return and Certificate as aforesaid, shall be deemed and taken to be guilty of _____; and it shall be lawful for any Justice of the Peace for the County in which such _____ shall have been committed, on information on Oath of any such Offence, to issue his Warrant for the apprehension of such Person, and unless sufficient Bail shall be given, to commit such Person to Gaol, there to remain until delivered by due course of Law; and in case any Indictment shall be found against such Person, he or she shall plead thereto without having time to traverse the same; and it shall be lawful for the Court by and before whom such Person shall be tried and convicted, to inflict such punishment on such Person for the first Offence as may by Law be inflicted on Persons guilty of _____; and for the second Offence to sentence such Person so convicted, to be transported for the term of _____

Per any making Malt without Licence or Registry, deemed guilty of

AND whereas by an Act made in the forty-ninth year of His present Majesty's reign, intituled, "An Act to provide for the better Collection of the Duties and Taxes on Carriages, Servants, Horses and Dogs in *Ireland*," it is amongst other things enacted, that from and after the expiration of one Calendar Month after the passing of the said Act, if any Person in *Ireland* shall receive or have in his or her custody or possession any Carriage which shall have been sold or disposed of to such Person at any time after the expiration of such Calendar Month, and of the sale and disposal whereof due Notice shall not have been given according to the directions of the said Act, every such Person shall be liable to and shall be charged with and pay double the Duty which such Person ought otherwise by Law to be charged with in respect of such Carriage, for the year in any part of which such Carriage shall have so been in the custody or possession of such Person without such Notice having been given as aforesaid: AND whereas it is expedient to repeal so much of the said Act as is herein recited; BE it therefore Enacted, That from and after the

49 G. III. c. 75, § 11. imposing a Penalty of double Tax on the Purchaser of a Carriage, of the sale whereof the Seller shall neglect to give notice, Repealed.

so much of the said last recited Act as is herein immediately before recited, shall be and the same is hereby Repealed.

Collector of
Excise may
issue his Warrant and distrain
Tanners and Leather
Dressers for
Arrears of
Duties.

AND for the more easy collection of the Duties payable to His Majesty His Heirs and Successors, upon Hides and Skins tanned, and upon Hides and Skins dressed in oil, and on Vellum and Parchment made in *Ireland*; BE it Enacted, That in all cases where any Duties payable by any Tanner, Basil Tanner, Currier, Spanish Leather Dresser or other Dresser of Hides or Skins, or by any maker of Vellum or Parchment, shall be unpaid at the time when such Duties are by Law made due and payable, it shall be lawful for the Collector of Excise or other Officer in charge of the District in which such Duties shall be charged and payable, by Warrant under his hand and seal to empower any Person or Persons to take and distrain all or any Hides and Skins, and pieces of Hides and Skins, whether the same shall have been tanned or dressed or not, and all or any Vellum and Parchment in any Tannery, Tanhouse, or other yard or workhouse, Mill, Store or other place used by any such Tanner or other Person respectively for the tanning, dressing, drying or keeping any Hides or Skins or any pieces thereof, or for making or keeping any Vellum or Parchment, and to cause the same to be sold by public Auction, giving days previous Notice thereof; and if after the payment of all Duties and Arrears of Duties due from such Tanner, Basil Tanner, Currier, Spanish Leather Dresser or other Dresser of Hides or Skins, or from any such maker of Vellum or Parchment, together with the Costs and Expenses of such taking, distraining and sale, there shall be any Surplus of the produce arising from the sale thereof, such Surplus shall be forthwith tendered and paid to such Person or his representatives: Provided always, that when any of the articles aforesaid shall be so taken and distrained, it shall and may be lawful for such Person or his representatives, at any time or times before the day appointed for the sale thereof, to require the same to be delivered up to him or them upon his or their paying to the Collector or other Officer in charge as aforesaid, towards discharging the Duties so due and payable, the real value of such articles as he or they shall desire to have delivered up, and the same may be delivered up accordingly.

Wool sold by
the Farming
Society exempt
from Auction
Duty.

And be it further Enacted, That no Duty shall be charged on the Sale by Auction by the Farming Society of *Ireland*, at any public Sale Room of the said Society, of any Wool the growth or produce of *Ireland*, and sent to the said Society to be disposed of, so as such sale be the first sale thereof, and be made for the account of the Owner of the Land, or of the Person occupying the Land on which such Wool was grown.

Penalties under
this Act shall
be levied in
order to Re-
venues of
Customs and
Excise.

And be it further Enacted, That the several Penalties and Forfeitures under this Act, except such as are specially provided for, shall be levied and paid in British Currency, and shall be sued for, recovered and applied in the same manner and under such powers and authorities, and by such ways and means, and according to such rules and directions as are appointed, directed and expressed for levying or recovering any Penalties or Forfeitures, in and by an Act made in *Ireland* in the fourteenth and fifteenth years of his late Majesty King *Charles* the Second,

second, intituled, " An Act for the settling of the Excise or new Impost upon His Majesty His Heirs and Successors, according to the Book of Rates therein inserted," or in and by an Act made in the forty-sixth year of His present Majesty's reign, intituled, " An Act to provide for the better execution of the several Acts relating to the Revenues, Matters and Things, under the management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in *Ireland*," or in and by any other Act or Acts in force in *Ireland* relating to the Revenues of Customs and Excise, or either of them, as fully and effectually to all intents and purposes as if the same were herein expressed and enacted, with like remedy of Appeal to and for the Party or Parties aggrieved, as in and by the said recited Act made in the fourteenth and fifteenth years of his late Majesty King Charles the Second, or any other Act or Acts as aforesaid, is provided.

And be it further Enacted, That this Act shall commence and take effect immediately from and after the Commence-
ment of Act.
and not sooner; except in Cases where any other period is expressly mentioned for the commencement of any Clause or Provision hereinbefore contained.

(Ireland.)

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To amend several Acts relating to the
Revenue of Ireland Excise and Taxes in
Ireland.

Ordered, by The House of Commons, to be printed,

19 June 1818.
